IN THE UNITED STATES PATENT AND TRADEMARK OFFICE ptease do not enter

In re Application of:

Shinya MATSUOKA

Serial No.:

08/841,397

Filing Date:

April 30, 1997

Group Art Unit:

2155

Confirmation No.:

3144

Examiner:

Khanh Q. Dinh

Title:

SPATIALIZED AUDIO IN A THREE-

DIMENSIONAL, COMPUTER-BASED SCENE

Via Electronic Filing with USPTO

Mail Stop AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

RESPONSE PURSUANT TO 37 C.F.R. § 1.116

In response to the Final Office Action mailed April 7, 2006, Applicant respectfully requests that the Examiner reconsider the rejection of the claims in view of the amendments and remarks set forth below.

DAL01:905155.1